

# TRIPURA GAZETTE



Published by Authority

## EXTRAORDINARY ISSUE

**Agartala, Wednesday, April 8, 2020 A. D. Chaitra 19, 1942 S. E.**

PART-- I--Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

### GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2020(Part)

Dated, Agartala, the 8th April, 2020.

### NOTIFICATION

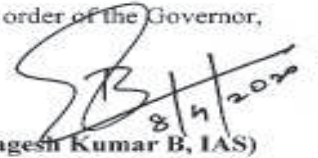
In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the 'Tripura State Goods and Services Tax (Second Amendment) Rules, 2020';  
  
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Tripura State Goods and Services Tax Rules, 2017, with effect from the 1<sup>st</sup> March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

*Explanation:*— For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”.

By order of the Governor,

  
(Nagesh Kumar B, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020, dated the 27<sup>th</sup> January, 2020, published vide number 313, dated the 28<sup>th</sup> January, 2020.